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Approval Date: 07/21/2011

From Department: 12 EDUCATION

	Debit	Credit
Total	\$197,602.00	\$197,602.00
TotFTE	0.0	0.0

Transferred \$197,602 in general funds from State Aid to General Education to State Aid to Special Education. This is a base transfer from operating expenses to operating expenses. The funds transferred are needed in order for South Dakota to meet its Maintenance of Effort (MOE) under IDEA Part B. IDEA Part B requires on a statewide basis, the same amount of funding be made available for special education and related services from year to year, regardless of the amount actually expended. Due to the cuts made to the South Dakota School for the Deaf and the South Dakota School for the Blind and Visually Impaired, additional funding must be available in order to meet the MOE.

Accounting transaction detail can be queried from the central accounting system by LRC staff. A record of this transfer and its authorization is available for public inspection in the Bureau of Finance and Management.
